

CHAPTER 7**COMMITMENTS****0701 ADDITIONAL GUIDANCE**

Additional guidance on commitments is available in the Department of Defense Financial Management Regulation (DoDFMR), Volume 3, Chapters 8 and 15.

0702 COMMITMENT SYSTEM

The Database Commitment Accounting System (dbCAS) is the official commitment system for Class I installations. System administrator functions may be performed by either the accounting or serviced activity depending on the capabilities and needs of the serviced activity. Other commitment systems can continue to be used until functionality can be built into dbCAS. Army Materiel Command (AMC) activities will use the standard commitment system associated with the standard accounting system.

0703 RESPONSIBILITIES

070301. The serviced activities or fund managers are responsible for:

- A. Processing, recording, and performing the oversight function for commitment accounting.
- B. Using reports from the standard commitment accounting system.
- C. Researching over-commitments.
- D. Determining the cause of an over-commitment and establishing internal controls to prevent recurrence.
- E. Reducing or canceling commitments that are invalid or will not be obligated.

070302. The resource managers are responsible for:

- A. Providing guidance to the activities or fund managers on proper use of funds.
- B. Reviewing commitments to determine if fund availability is exceeded. If fund availability is exceeded, the resource manager will take appropriate corrective action (e.g., redistribute funding target) to resolve.

C. Evaluating causes for over-commitment and establishing controls to preclude reoccurrence.

070303. The resource manager and the serviced activity or fund manager are jointly responsible for reviewing commitments on a regular basis, at least monthly, and taking appropriate corrective action.

0704 VALIDATE/POST ADJUSTMENTS

070401. The accounting activity will provide appropriate system files and reports, as required, to the serviced activities or fund manager for reconciling commitments to obligations.

070402. The serviced activities or fund manager will:

A. Match commitments in the commitment/accounting system to their open documents.

B. Reconcile open purchase requests in the commitment/accounting system to records in the contracting system.

C. Process adjustments.

0705 RECORDING COMMITMENTS

070501. Commit funds for goods, supplies, or services required to meet only bona fide needs of the period for which the funds were appropriated, or to replace stock used in that period. Consider estimated current consumption, procurement lead-time, and authorized stock levels.

070502. Adjust outstanding commitments to actual when the items for which they exist are obligated.

070503. Review DFAS-IN Manual 37-100-FY for appropriations, which require commitments on the RCS CSCFA 218 report.

0706 COMMITMENT DOCUMENTATION FOR CONTRACTS

★ 070601. A commitment document is an order form used to ensure that funds are available prior to incurring an obligation. Commitments for contracts are documented using a DA Form 3953 (Purchase Request and Commitment) or similar document having the effect of a firm order or authorization to enter into an obligation. The DA Form 3953 is available on the internet at <http://www.usapa.army.mil>.

070602. Serviced activities or fund managers will maintain commitment registers. The registers will include at a minimum:

- A. Date of transaction.
- B. Standard document number.
- C. Obligation and expense target.
- D. Commitment amount.
- E. Adjustments (if applicable).
- F. Uncommitted balance. Note: This will not be a negative amount.

★ 070603. Each DA Form 3953 will be completed as follows:

- A. Blocks 1-13. Self explanatory.
- B. Blocks 14-18. Number each item sequentially starting with the first item. Complete blocks 15-18 for each item listed on the form.

C. Block 19. This block may be used when only one line of accounting is used for all items on the DA Form 3953. See DFAS-IN Manual 37-100-FY for the format to be used for this contract payment line of accounting. Type a space between character elements when either typing the form or completing it with form generation software for manual processing to the contracting office. When using an electronic requirement generating program (i.e., PRWeb) in lieu of using the form, use the segmented line of accounting screen. When more than one line of accounting is used, annotate block 19 with the words, "See attached continuation sheet". See Figure 7-1 for the format for the line of accounting sheet.

- D. Blocks 20-39. Self explanatory.

Line of Accounting Detail Sheet
Purchase Request Number XXXX
Item # _____

Department Code	__ __
Issuing Department Code	__ __
Fiscal Year	
(first two digits are the beginning year, last two digits are the ending year, use XXXX for "no year" appropriations, use 0202 for a one year FY 02 appropriation, and use 0102 for a two year appropriation)	
	__ __ __ __
Basic Symbol	__ __ __ __
Limit/subhead	__ __ __ __
Program Year	__
Operating Agency	__ __
Allotment Serial Number	__ __ __ __
AMSCO/PE/Project Account	__ __ __ __ __ __ __ __ __ __
Element of Resource	__ __ __ __
Cost Center Code	__ __ __ __ __ __
Standard Document Number	__ __ __ __ __ __ __ __ __ __ __ __
Fiscal Station Number	__ __ __ __ __ __
Country Code/AMC Site Code	__ __

★Figure 7-1